

Important 2024 tax return document

Foreign taxes paid by a mutual fund and passed through to its shareholders may be eligible for a federal tax deduction or credit. The fund chart below represents funds that have elected to pass through a foreign tax credit to its shareholders (the amount reported in Box 7 of your Form 1099-DIV). The dividends reported in Box 1 of your IRS Form 1099-DIV have been grossed up by the amount of the foreign tax credit. Box 7 gives the amount of foreign tax paid.

Questions:

If you have questions about this information, please contact your tax advisor or the Internal Revenue Service.

How to contact Invesco about your account:

If you need information about your Invesco account, please call our toll-free number, 800 959 4246.

E-mail us through the Contact Us section on our website [invesco.com/us](https://www.invesco.com/us).

Mail correspondence to:
Invesco Investment Services, Inc.
PO Box 219078
Kansas City, MO 64121-9078
or
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c/o SS&C Technologies
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Kansas City, MO 64105-1307

You can choose to take the foreign tax amount (Box 7) as a foreign tax credit or as an itemized deduction. If you qualify to take the foreign tax credit, you may report it directly on Form 1040 or by use of Form 1116 and 1040 Schedule 3. Please refer to the following IRS sources for additional information to determine which method of reporting is appropriate for you:

- IRS Publication 514 - Foreign Tax Credit for Individuals
- Instructions for IRS Form 1040
- IRS Form 1116 - Foreign Tax Credit
- Instructions for IRS Form 1040 Schedule 3
- Instructions for IRS Form 1040 Schedule A

The column labeled "Foreign source income %" represents the percent of ordinary income earned in 2024 attributable to income from foreign sources. This percentage should be applied to your fund's 1099-DIV Box 1a amount to determine the amount of foreign source income that is associated with the foreign tax credit.

The column labeled "Foreign Source Qualified Dividend %" represents the percent of foreign qualified dividend income for your fund. This percentage should be applied to your fund's 1099-DIV Box 1a amount to determine the amount of foreign source qualified dividend income that is associated with the foreign tax credit.

If your fund is not listed, then no foreign tax credit was passed through and you may disregard this letter.

Fund Name	Foreign Source Income %	Foreign Source Qualified Dividend %
Invesco Advantage International Fund	85.83%	63.21%
Invesco Developing Markets Fund	92.13%	74.02%
Invesco EQV Asia Pacific Equity Fund	90.05%	49.98%
Invesco EQV Emerging Markets All Cap Fund	92.94%	59.36%
Invesco EQV International Small Company Fund	91.94%	77.30%
Invesco Greater China Fund	96.34%	71.15%
Invesco Income Advantage International Fund	64.87%	52.81%
Invesco International Small-Mid Company Fund	97.24%	84.51%

This information does not constitute tax advice. Invesco strongly recommends consulting your tax advisor with any tax-related questions.

Not a Deposit Not FDIC Insured Not Guaranteed by the Bank May Lose Value